

**IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF NORTH CAROLINA
ASHEVILLE DIVISION**

UNITED STATES OF AMERICA,)	
)	Case No. 1:19-cv-00247-MR-WCM
Plaintiff,)	
)	
v.)	
)	
CHARLES DOUGLAS CLARK,)	
KAREN CLARK, and)	
N.C. DEPT. OF REVENUE,)	
)	
Defendants.)	
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CONSENT JUDGMENT

Upon the consent and agreement of the parties, it is hereby **ORDERED, ADJUDGED,**
and **DECREED** as follows:

1. The Parties' Joint Motion for Entry of Consent Judgment [Doc. 17] is
GRANTED;
2. Judgment is entered in favor of the United States against Charles Douglas Clark
and Karen Clark for their income tax liabilities for tax years 2005 and 2006 in the amount of
\$320,000;
3. The United States holds valid and subsisting tax liens with respect to these unpaid
income tax liabilities for tax years 2005 and 2006, which encumber all property and rights to
property of the Defendants Charles Douglas Clark and Karen Clark, including, but not limited to,
the following real properties:
 - a. Property PIN 8664-26-4393, located at 759 Mountain Glen Road, Canton, North
Carolina;
 - b. Property PIN 8664-45-6892, located at 289 Mountain Glen Road, Canton, North
Carolina;

- c. Property PIN 8664-36-2804, located at Mountain Glen Road, Canton, North Carolina;
 - d. Property PIN 8664-17-3344, located at Mountain Glen Road/Bronco Trail, Canton, North Carolina; and
 - e. Property PIN 8664-45-4351, located at Harley Creek Road, Canton, North Carolina;
4. Defendant North Carolina Department of Revenue holds valid and subsisting tax liens with respect to unpaid North Carolina income tax liabilities for tax years 2005, 2012, and 2013, which encumber all property and rights to property of Defendants Charles Douglas Clark and Karen Clark, including, but not limited to, the following real properties:
- a. Property PIN 8664-26-4393, located at 759 Mountain Glen Road, Canton, North Carolina;
 - b. Property PIN 8664-45-6892, located at 289 Mountain Glen Road, Canton, North Carolina;
 - c. Property PIN 8664-36-2804, located at Mountain Glen Road, Canton, North Carolina;
 - d. Property PIN 8664-17-3344, located at Mountain Glen Road/Bronco Trail, Canton, North Carolina; and
 - e. Property PIN 8664-45-4351, located at Harley Creek Road, Canton, North Carolina;
5. Subject to the provisions of the mediated settlement agreement executed by the parties, the tax liens held by the United States, as described above in Paragraph 3, are superior in

priority to the tax liens held by Defendant North Carolina Department of Revenue, as described above in Paragraph 4; and

6. All parties shall bear their own costs and attorneys' fees.

IT IS SO ORDERED.

Signed: October 1, 2020



Martin Reidinger
Chief United States District Judge

